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**Department of Personnel (DOP)
Combined Fund Drive (CFD)
Fund Raising Cash Handling Policy**

The Washington State Combined Fund Drive (CFD) is the organization within the Washington State government through which state employees and public agency retirees can make charitable donations to nonprofit organizations. The director of the Department of Personnel (DOP) is authorized to adopt rules for the operation of the Washington State Combined Fund Drive.

This policy applies to all state agencies and higher education institutions engaged in CFD fundraising activities. It does not apply to funds received from individual employees, due to payroll deductions, for regular CFD contributions.

References for CFD Authority: Governor's Executive Order 01-01; RCW (Revised Code of Washington) 41.04.033; RCW 41.04.035; RCW 41.04.036; RCW 41.04.039; RCW 41.04.040; RCW 41.04.230; RCW 43.01.050, RCW 42.52, and RCW 43.79A.040; Executive Ethics Board Frequently Asked Questions #14-19.

References for Office of Financial Management (OFM) Authority: State Administrative and Accounting Manual (SAAM) 85.50

Contacts: Combined Fund Drive - CFD Program Manager
Department of Personnel - DOP Financial Manager
Office of Financial Management - Agency-Assigned Accounting Consultant

CFD Funds Raised Must Be Safe-Guarded

Agencies must establish adequate internal controls over CFD funds and fundraising activities. Controls should include procedures for Local Coordinators to deposit fundraising donations into the State Treasury within 24 hours of receipt. Refer to SAAM Chapter 20, Internal Control and Auditing, for further information regarding internal controls (<http://www.ofm.wa.gov/policy/20.htm>).

CFD Fundraising Receipts Must be Deposited Daily

Gross receipts, cash, and checks written to the CFD, from CFD fundraising activities, must be deposited into the State Treasury within 24 hours of receipt. Receipts must be deposited intact to account 525 (Washington State Combined Fund Drive Account) and credited to DOP (Agency 1110). State agencies must transmit a copy of the AFRS Cash Receipts Journal Summary (Form A8-A) to the DOP. This 24-hour rule applies to all funds required to be deposited into a state treasury or treasury trust fund. Receipts must be deposited intact. Deposit of these monies into a local fund or petty cash fund does not meet the requirement of RCW 43.01.050.

In the event a state agency or higher education institution is not able meet the deadline for deposit into Account 525 within 24 hours of receipt of these fundraising monies, a waiver should be requested from this requirement (per SAAM 85.50.10a, <http://www.ofm.wa.gov/policy/85.50.htm>) from the Office of the State Treasurer (OST), to the attention of the Deputy Treasurer for Operations. If you have any questions, please contact the Cash Flow Manager at OST, at (360) 902-8906.

Procedure

Action by:

Action:

Campaign Leader/Coordinator

During any fundraising event, all cash and checks written to the CFD will be taken daily to the agency local finance office. Cash should be counted by two people and recorded before taking it to the agency local finance office.

Finance Office Staff

All cash and checks written to the CFD will be receipted to the Campaign Volunteer. **When funds are taken to the local agency finance office, a Form A8-A will be filled out for each deposit with the Agency to be Credited as the Department of Personnel, Agency Number 1110, Transaction Code 090, Fund 525, and General Ledger Account 5111.** The funds will be deposited within 24 hours of receipt through the process of the agency daily deposits. The original copy of the A8-A is forwarded to the Office of State Treasurer and a copy is returned to the agency CFD Coordinator. **Only the Department of Personnel will enter these transactions into the state financial system.**

If there is a state or local institution that is not part of the State Treasury, funds raised should be immediately deposited into a local fund, and a check for the amount of funds raised should be sent to the DOP Financial Services office for deposit into the state treasury. If the check cannot be sent to DOP within 24 hours of receipt of the funds raised, then a waiver should be requested as noted above. The check shall be made out to the Combined Fund Drive. A **CFD Fundraising Form** shall accompany the check sent to the DOP.

CFD Local Coordinator

A **CFD Fundraising Form** must be filled out for each fundraising event. Contribution checks or deposit forms must accompany the **CFD Fundraising Form** to be accepted.

1. **Cash and Checks written to the CFD:**
The total amount of funds deposited for each fundraising event, and the expenses for the fundraising event, will be listed on the **CFD Fundraising Form** showing the amount each charity is to receive. Copies of all A8-A forms, or deposit receipts associated with the fundraising event, must be attached to the **CFD Fundraising Form** and sent to DOP Financial Services, PO Box 47500, Olympia, WA 98504-7500 at the end of each event.
2. **Checks written to a specific charity:**
All checks received during a fundraising event will be made out to the CFD. No checks written to a specific charity should be part of a fund raising event.

CFD May Fund CFD Petty Cash Accounts Within Agencies

Depending on the need, the CFD may fund CFD Petty Cash Accounts (Account 525) within agencies or institutions of higher education. CFD Petty Cash Accounts are used only for CFD Fundraising costs. Establishment of petty cash accounts is subject to OFM approval per SAAM 85.50.60.

(<http://www.ofm.wa.gov/policy/85.50.htm>). Once the petty cash account is approved by OFM; the CFD will issue funds as needed to participating state agencies and higher education institutions.

Procedure

Action by:

Action:

CFD Campaign Leader

A request to fund the CFD petty cash account will be sent to the CFD Office, PO Box 47530, Olympia, WA 98504-7530.

CFD Office

A request will be sent to the DOP Financial Services, and copy to CFD Campaign Leader, to fund a petty cash account for account 525, including the approved limit, for each agency or higher education institution asking for this funding.

CFD Campaign Leader

Once CFD office approves this request, a request to establish a CFD petty cash account in their state agency or higher education institution will be submitted to their Agency or Higher Education Finance Office.

Finance Office Staff

A request will be sent to OFM to establish a CFD petty cash account. Once the agency receives OFM approval, a copy of the approval will be sent to the DOP Financial Services office to generate petty cash check.

CFD Office

1. An approved plan/limit for each state agency or higher education institution will be determined and communicated to each Campaign Leader.

2. Guidelines for using the petty cash account will be provided to each Campaign Leader in the Campaign Leader Handbook.

CFD Reimburses Certain Fundraising Expenses

State agencies may pay for CFD fundraising expenses out of their state budget and request reimbursement from the DOP. The DOP will reimburse agencies for CFD fundraising expenses. Invoices not paid by the state agency or higher education institution are to be forwarded to the DOP for payment.

Procedure

Action by:

Campaign Leader/Coordinator

Action:

1. Copies of all expense receipts paid by state agency or higher education institution funds or through the CFD petty cash account will be sent to the DOP Finance Office. These receipts, along with a copy(ies) of the A8-A form must be attached to a **CFD Fundraising Form** and sent to the DOP Financial Services Office. Expenses must be recorded for each fundraising event, subtracted from the gross income, and recorded as the total on a **CFD Fundraising Form**.

2. Invoices not paid by state agencies or higher education institutions through the CFD petty cash account will be sent to the DOP Finance office for reimbursement. These invoices, along with a copy of the A8-A forms, must be attached to a **CFD Fundraising Form** and sent to the DOP Financial Services Office. Expenses must be recorded for each fundraising event, subtracted from the gross income, and recorded as the total on a **CFD Fundraising Form**.

DOP Financial Services

1. DOP Financial Services will make reimbursement to CFD petty cash accounts in an agency or higher education institution.

2. DOP Financial Services will make payment to vendors or reimbursement for invoices paid by state agencies or higher education institutions.